

REMARKS/ARGUMENTS

This is a Response to the Office Action mailed November 22, 2006, in which a three (3) month Shortened Statutory Period for Response has been set, due to expire February 22, 2007. Thirteen (13) claims, including two (2) independent claims, were paid for in the application. Claim 2 was canceled, claims 3-13 were withdrawn, and new claims 14-16 were added by the Applicants in their February 13, 2006, response to the Restriction Requirement of January 12, 2006. Claims 14 and 15 are currently amended. Claims 3-13 are currently canceled. No new matter has been added to the application. No fee for additional claims is due by way of this Amendment. The Director is authorized to charge any additional fees due by way of this Amendment, or credit any overpayment, to our Deposit Account No. 19-1090. Upon entry of the amendments herewith, claims 1 and 14-16 remain pending.

1. Acknowledgement of Allowed Claims and Allowable Subject Matter

Applicants acknowledge and thank the Examiner for allowance of claim 1, as noted in paragraph 5 of the Office Action.

Applicants also acknowledge the Examiner's conclusion that the subject matter of claim 15 is allowable, as noted in paragraph 6 of the Office Action. Applicants have amended claim 15 into independent claim format to include all the limitations of its respective base claim and any intervening claims. Applicants wish to clarify that the amendment to claim 15 is made for purpose of placing the claim in condition for allowance and not in response to any rejection made based on cited art. Because a dependent claim as a matter of law inherently contains all of the limitations of its respective independent claim and any intervening claims, the amendment to claim 15 does not additionally narrow the scope of claim 15 in any manner. The amendment to claim 15, now in independent claim format, merely adds the text of limitations inherently included in claim 15 as originally filed. Indeed, Applicants submit that no substantive limitations have been added to the amended claim 15. Therefore, no prosecution history estoppel should arise from this amendment.

2. Interview Summary

Applicants' undersigned attorney and the Examiner discussed the subject matter of claim 14 during a telephonic after-final interview on January 16, 2007. Applicants thank the Examiner for granting the after-final interview with the Applicant's undersigned attorney.

The Examiner indicated that amending the term "or" to the term "and" of claim 14, at line 8 and at line 10, would at least distinguish claim 14 over the art of record. Accordingly, Applicants have amended claim 14 as suggested.

3. Rejections Under 35 U.S.C. § 102(b)

In the Office Action, at paragraph 4, claims 14 and 16 stand rejected under 35 U.S.C. § 102(b) as allegedly anticipated by *Akira* (JP 11-296839), hereinafter *Akira*. Alternatively, claims 14 and 16 stand rejected under 35 U.S.C. § 103(a) as obvious over *Akira*.

As noted above, Applicants have amended claim 14 as suggested during the after-final interview of January 16, 2007. Accordingly, Applicants respectfully submit that independent claim 14, as amended, is allowable for at least the reason that '839 does not disclose, teach, or suggest at least the feature of "cutting the broad magnetic tape into the magnetic tape in which a first position where a first irregular raised and depressed pattern of a first cut surface of the support on the side of the upper blade becomes locally maximal *and* a second position where a second irregular raised and depressed pattern of a second cut surface of the support on the side of the lower blade becomes locally maximal satisfies $40 \leq 100\text{BU}/T \leq 70$ *and* $40 \leq 100\text{BL}/T \leq 70$, where BU is a first distance from the surface of the back coat layer to the first position" as recited in claim 14 (emphasis added). Accordingly, claim 14 is in condition for allowance over at least the art of record. Therefore, Applicants respectfully request withdrawal of the rejection and allowance of claim 14.

Because independent claim 14 is allowable over the cited art of record, dependent claim 16 (which depends from independent claim 14) is allowable as a matter of law for at least the reason that the dependent claim 16 contains all features/elements/steps of independent claim 14. See, e.g., *In re Fine*, 837 F.2d 1071 (Fed. Cir. 1988). Accordingly, the rejection to this claim should be withdrawn.

4. Conclusion

Applicants thank the Examiner for allowing claim 1, for indicating the allowable subject matter of claim 15, and for providing suggestions for amendment of claim 14. In light of the above amendments and remarks, Applicants respectfully submit that all objections and/or rejections have been traversed, rendered moot, and/or accommodated, and that at least pending claims 1 and 14-16 are allowable. Applicants, therefore, respectfully request that the Examiner reconsider this application and timely allow the pending claims. The Examiner is encouraged to contact Mr. Armentrout by telephone to discuss the above and any other distinctions between the claims and the applied references, if desired. If the Examiner notes any informalities in the claims, she is further encouraged to contact Mr. Armentrout by telephone to expediently correct such informalities.

Respectfully submitted,

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